

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to case no. 18-CV-05053  
(LAK).

MASTER DOCKET

18-MD-2865 (LAK)

**DECLARATION OF SARAH L. CAVE**

I, Sarah L. Cave, hereby declare as follows:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff-Counterclaim-Defendant Skatteforvaltningen (“SKAT”) in this action. I am fully familiar with the matters set forth in this Declaration.

2. I submit this Declaration in support of SKAT’s Motion to Dismiss the Amended Counterclaims of Defendants-Counterclaimants The Goldstein Law Group PC 401(K) Profit Sharing Plan and Sheldon Goldstein.

3. Attached hereto as “Exhibit 1” is a true and correct copy of Defendants The Goldstein Law Group PC 401(K) Profit Sharing Plan’s and Sheldon Goldstein’s Amended Answer, Affirmative Defenses, and Counterclaims Against Skatteforvaltningen and Third-Party Complaint Against ED&F Man Capital Markets, Ltd, No. 18-MD-2685 (LAK), ECF No. 101.

4. Attached hereto as “Exhibit 2” is a true and correct copy of the SKAT’s Complaint against The Goldstein Law Group PC 401(K) Profit Sharing Plan and Sheldon Goldstein, No. 1:18-cv-05053 (LAK), ECF No. 1.

5. Attached hereto as "Exhibit 3" is a true and correct copy of the Court's Pretrial Order No. 2, No. 1:18-cv-04047 (LAK), ECF No. 30.

6. Attached hereto as "Exhibit 4" is a true and correct copy of the Notice of Consolidated Defendants' Joint Motion to Dismiss the Complaints Pursuant to Fed. R. Civ P. 12(b)(1), 12(b)(6) and 9(b), No. 1:18-cv-04047 (LAK), ECF No. 34.

7. Attached hereto as "Exhibit 5" is a true and correct copy of the Consolidated Defendants' Memorandum of Law in Support of Their Joint Motion to Dismiss the Complaints Pursuant to Federal Rules of Civil Procedure 12(b)(1), 12(b)(6) and 9(b), No. 1:18-cv-04047 (LAK), ECF No. 35.

I, Sarah L. Cave, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
May 6, 2019

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/s/ Sarah L. Cave  
Sarah L. Cave